

DECLARATION AND POWER OF ATTORNEY

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name,

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled DUAL TOILET PAPER HOLDER SYSTEM the specification of which is attached hereto.

I further state that I do not know and do not believe that the above-named invention has ever been known or used in the United States before my invention thereof, or patented or described in any printed publication in any country before my invention thereof, or more than one year prior to this application, or in public use or on sale in the United States more than one year prior to this application; that the invention has not been patented or made the subject of any inventor's certificate in any country foreign to the United States on an application filed by me or my legal representatives or assigns more than six (6) months prior to this application; and that no application for patent or inventor's certificate on the invention has been filed by me or my representatives or assigns in any country foreign to the United States, except as identified below.

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment if applicable.

I acknowledge the duty to disclose to the Office all information known by me to be material to patentability as defined in Section 1.56.

I hereby claim foreign priority benefits under Title 35, United States Code, Section 119 of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

Prior Foreign Application(s)

Priority Claimed

<u>(Number)</u>	<u>(Country)</u>	<u>(Day/Month/ Year Filed)</u>	<u>(Yes)</u>	<u>(No)</u>
-----------------	------------------	------------------------------------	--------------	-------------

I hereby claim the benefit under Title 35, United States Code, Section 120 or 119(e) of any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code, Section 112. I acknowledge the duty to disclose information as defined in Title 37, Code of Federal Regulations, Section 1.56. including for continuation-in-part applications, material information which occurred between the filing date of the prior application and the national or PCT international filing date of this application:

(Application Serial No.)	(Filing Date)	(Status - patented, pending, abandoned, provisional)
-----------------------------	------------------	---

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

POWER OF ATTORNEY: As a named inventor, I hereby appoint the following attorneys to prosecute this application and transact all business in the United States Patent and Trademark Office connected therewith:

Edward P. Dutkiewicz, Registration Number 46,676  
Send Correspondence to:  
Edward P. Dutkiewicz  
P.O. Box 511  
Largo, Florida 33779-0511

ELAINE GOTTESMAN  
Full Name of First Inventor

Elaine Gottesman 7/30/03  
Inventor's Signature Date

8325 112 Street North, Apt. #110, Seminole, Florida 33772  
Residence

UNITED STATES  
Citizenship

SAME AS ABOVE  
Post Office Address